



3014 (02-09-04)

ANNUAL REPORT

OF

Name: SPOONER MUNICIPAL UTILITIES

Principal Office: CITY HALL - 515 SUMMIT ST.
P.O. BOX 200
SPOONER, WI 54801

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

I BARB PLACE of
(Person responsible for accounts)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

CLERK/TREASURER _____
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SPOONER MUNICIPAL UTILITIES**Utility Address:** CITY HALL - 515 SUMMIT ST.

P.O. BOX 200

SPOONER, WI 54801

When was utility organized? 1/15/1905**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARB PLACE**Title:** CLERK/TREASURER**Office Address:**

515 SUMMIT ST.

P.O. BOX 200

SPOONER, WI 54801

Telephone: (715) 635 - 8769**Fax Number:** (715) 635 - 9319**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.

502 2ND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DANIEL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C.

502 2ND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 4/28/1998**Period covered by most recent audit:** 1/1/97 - 12/31/97

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: ALAN CUSICK**Title:** SUPERINTENDENT**Office Address:**515 SUMMIT ST.
P.O. BOX 200
SPOONER, WI 54801**Telephone:** (715) 635 - 8769**Fax Number:****E-mail Address:**

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:MARY CHIDO
GARY CUSKEY, CHAIRMAN
FRED SCHLUTER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,850,786	1,859,262	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,523,327	1,505,065	2
Depreciation Expense (403)	97,237	89,337	3
Amortization Expense (404-407)	0		4
Taxes (408)	61,441	64,455	5
Total Operating Expenses	1,682,005	1,658,857	
Net Operating Income	168,781	200,405	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	168,781	200,405	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,853		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	11,595	9,640	10
Miscellaneous Nonoperating Income (421)	0		11
Total Other Income	13,448	9,640	
Total Income	182,229	210,045	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	182,229	210,045	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,472		14
Amortization of Debt Discount and Expense (428)	550	758	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	40,161	32,345	17
Other Interest Expense (431)	484	49	18
Interest Charged to Construction--Cr. (432)	16,472		19
Total Interest Charges	41,195	33,152	
Net Income	141,034	176,893	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,146,707	992,860	20
Balance Transferred from Income (433)	141,034	176,893	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0	23,046	23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,287,741	1,146,707	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Electric Utility Interest Income	11,595	5
Total (Acct. 419):	11,595	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,860				1,860	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	7				7	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	7	0	0	0	7	
Net income (or loss)	1,853	0	0	0	1,853	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	324,677	1,526,109	0	0	1,850,786	1
Less: interdepartmental sales	0	12,640	0		12,640	2
Less: interdepartmental rents	0	6,000			6,000	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	324,677	1,507,469	0	0	1,832,146	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	58,482		58,482	1
Electric operating expenses	94,005		94,005	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,405		2,405	8
Electric utility plant accounts	24,220		24,220	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	218		218	19
Total Payroll	179,330	0	179,330	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,708,219	3,531,229	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,489,440	1,419,573	2
Net Utility Plant	3,218,779	2,111,656	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	11,145	5
Other Investments (124)	0		6
Special Funds (125)	0		7
Total Other Property and Investments	0	11,145	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,034,640	266,713	8
Temporary Cash Investments (132)	503,743	223,727	9
Notes Receivable (141)	0		10
Customer Accounts Receivable (142)	180,730	174,027	11
Other Accounts Receivable (143)	3,644	4,779	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	5,244	14
Materials and Supplies (150)	75,404	70,271	15
Prepayments (165)	0		16
Other Current and Accrued Assets (170)	63,624		17
Total Current and Accrued Assets	1,861,785	744,761	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	37,584	1,200	18
Extraordinary Property Losses (182)	0		19
Other Deferred Debits (183)	0		20
Total Deferred Debits	37,584	1,200	
Total Assets and Other Debits	5,118,148	2,868,762	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	282,461	79,872	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,287,741	1,146,707	23
Total Proprietary Capital	1,570,202	1,226,579	
LONG-TERM DEBT			
Bonds (221)	1,290,000		24
Advances from Municipality (223)	703,654	789,321	25
Other Long-Term Debt (224)	0		26
Total Long-Term Debt	1,993,654	789,321	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		27
Accounts Payable (232)	799,949	131,968	28
Payables to Municipality (233)	0		29
Customer Deposits (235)	988	988	30
Taxes Accrued (236)	59,376	62,112	31
Interest Accrued (237)	39,925	20,025	32
Other Current and Accrued Liabilities (238)	230		33
Total Current and Accrued Liabilities	900,468	215,093	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	30,772	28,960	36
Total Deferred Credits	30,772	28,960	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	623,052	608,809	41
Total Liabilities and Other Credits	5,118,148	2,868,762	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,278,174	0	0	2,430,045	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,278,174	0	0	2,430,045	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	528,745	0	0	960,695	10
Total Accumulated Provision	528,745	0	0	960,695	
Net Utility Plant	1,749,429	0	0	1,469,350	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	487,210	932,363			1,419,573	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	40,378	56,859			97,237	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,984				2,984	6
Accruals charged other						7
accounts (specify):						8
Transportation Expense	2,622	14,802			17,424	9
Salvage	861	3,575			4,436	10
Other credits (specify):						11
					0	12
Total credits	46,845	75,236	0	0	122,081	13
Debits during year						14
Book cost of plant retired	5,310	45,870			51,180	15
Cost of removal		1,034			1,034	16
Other debits (specify):						17
					0	18
Total debits	5,310	46,904	0	0	52,214	19
Balance End of Year	528,745	960,695	0	0	1,489,440	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)
Balance first of year	1
Additions:	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
Total Additions	<u>0</u>
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	<u>0</u>
Balance end of year	<u><u>0</u></u>

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0		1
Other			56,778		56,778	50,259	2
Total Electric Utility					56,778	50,259	

Account	Total End of Year	Amount Prior Year	
Electric utility total	56,778	50,259	1
Water utility	18,626	20,012	2
Sewer utility			3
Gas utility			4
Merchandise			5
Other materials & supplies			6
Total Materials and Supplies	75,404	70,271	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Unamortized Debt Discount & Expense	1,200	428	37,584	1
Total			37,584	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	79,872	1
Changes during year (explain):		
T.I.D. Contributions: Watermains	106,515	2
" Water Services	20,900	3
" Hydrants	22,695	4
" Electric Substation	49,799	5
" Electric Distributin Lines	2,680	6
Balance end of year	282,461	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Mortgage Revenue Bonds	10/01/1997	10/01/2017	5.00%	1,290,000	1
Total Bonds (Account 221):				1,290,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
Electric Department	11/08/1995	11/30/2000	5.00%	112,569	1
Water Department	09/15/1989	08/15/1999	7.00%	81,120	2
Water Department	07/12/1995	03/15/2005	6.00%	41,228	3
Water Department	11/08/1995	11/30/2000	5.00%	138,183	4
Water Department	03/27/1996	03/15/2006	6.00%	130,310	5
Water Department	09/05/1996	03/15/2006	6.00%	43,413	6
Water Department-(2)	08/15/1989	03/15/2006	6.00%	83,300	7
Electric Department	05/24/1994	05/24/2004	6.00%	73,531	8
Total for Account 223				703,654	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	62,112	1
Accruals:		
Charged water department expense	32,292	2
Charged electric department expense	29,149	3
Charged sewer department expense	1,005	4
Other (explain):		
Taxes charged to same account as labor	13,719	5
Total Accruals and other credits	76,165	
Taxes paid during year:		
County, state and local taxes	62,112	6
Social Security taxes	13,719	7
PSC Remainder Assessment	2,581	8
Other (explain):		
License Fees Assessment	489	9
Total payments and other debits	78,901	
Balance end of year	59,376	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
Electric MRB's	0	16,472	0	16,472	1
Subtotal	0	16,472	0	16,472	
Advances from Municipality (223)					
Electric Department	3,952	10,279	11,185	3,046	2
Water Department	15,968	29,882	25,907	19,943	3
Subtotal	19,920	40,161	37,092	22,989	
Other Long-Term Debt (224)					
Interest on Long-Term Debt				0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
Customer Deposits	105	484	125	464	5
Subtotal	105	484	125	464	
Total	20,025	57,117	37,217	39,925	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	433,583	175,226				608,809	1
Add credits during year:							
For Services	4,102	3,541				7,643	2
For Mains	6,600					6,600	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	444,285	178,767	0	0	0	623,052	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	121,882					121,882	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,579	5
Electric	160,151	6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	180,730	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
Customer Deposits	230	11
Sales Tax Overpayment	88	12
Other Customer Accounts Receivable	3,326	13
Total (Acct. 143):	3,644	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		18
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Accrued Sick Leave & Vacation	30,772	19
Total (Acct. 253):	30,772	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,195,792	1,917,182	0	0	4,112,974	1
Materials and Supplies	19,319	53,518	0	0	72,837	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	507,977	946,529	0	0	1,454,506	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	438,934	176,996	0	0	615,930	6
Other (specify):					0	7
Average Net Rate Base	1,268,200	847,175	0	0	2,115,375	
Net Operating Income	95,503	73,278	0	0	168,781	8
Net Operating Income as a percent of						
Average Net Rate Base	7.53%	8.65%	N/A	N/A	7.98%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	181,166	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,217,224	3
Other (Specify):		4
Total Average Proprietary Capital	1,398,390	
Net Income		
Net Income	141,034	5
Percent Return on Proprietary Capital	10.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	316,020	1
Total Sales of Water	316,020	
Other Operating Revenues		
Forfeited Discounts (470)	790	2
Miscellaneous Service Revenues (471)	2,668	3
Rents from Water Property (472)	420	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	4,779	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	8,657	
Total Operating Revenues	324,677	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	5,474	8
Pumping Expenses (620-625)	16,872	9
Water Treatment Expenses (630-635)	11,722	10
Transmission and Distribution Expenses (640-655)	30,483	11
Customer Accounts Expenses (901-904)	15,979	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	75,974	14
Total Operation and Maintenance Expenses	156,504	
Other Operating Expenses		
Depreciation Expense (403)	40,378	15
Amortization Expense (404-407)		16
Taxes (408)	32,292	17
Total Other Operating Expenses	72,670	
Total Operating Expenses	229,174	
NET OPERATING INCOME	95,503	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	4	192	781	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	192	781	
Metered Sales to General Customers (461)				
Residential	959	48,975	143,602	4
Commercial	210	36,535	58,555	5
Industrial	6	654	1,480	6
Total Metered Sales to General Customers (461)	1,175	86,164	203,637	
Private Fire Protection Service (462)	17		3,340	7
Public Fire Protection Service (463)	1		87,241	8
Other Sales to Public Authorities (464)	1	1	16,853	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	4,191	4,168	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,199	90,548	316,020	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
Beaver Brook Sanitary District	Customer's Meter	4,191	4,168	1
Total		4,191	4,168	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	83,437	1
Wholesale fire protection billed	3,804	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	87,241	
Forfeited Discounts (470):		
Customer late payment charges	790	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	790	
Miscellaneous Service Revenues (471):		
Reconnection fees,, service thawing charges and meter reading fees.	2,668	7
Total Miscellaneous Service Revenues (471)	2,668	
Rents from Water Property (472):		
Rents from water property	420	8
Total Rents from Water Property (472)	420	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
Return on net investment in meters charged to non-regulated sewer department	3,275	11
Beaver Brook Sanitary District meter reading and billing charges	1,504	12
Total Other Water Revenues (474)	4,779	
Amortization of Construction Grants (475):		
NONE		13
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	5,424	3
Maintenance of Water Source Plant (605)	50	4
Total Source of Supply Expenses	5,474	
PUMPING EXPENSES		
Operation Labor (620)	57	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	11,507	7
Operation Supplies and Expenses (623)		8
Maintenance of Pumping Plant (625)	5,308	9
Total Pumping Expenses	16,872	
WATER TREATMENT EXPENSES		
Operation Labor (630)	9,407	10
Chemicals (631)	2,315	11
Operation Supplies and Expenses (632)		12
Maintenance of Water Treatment Plant (635)		13
Total Water Treatment Expenses	11,722	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	1,201	14
Operation Supplies and Expenses (641)	6,589	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,718	16
Maintenance of Mains (651)	1,886	17
Maintenance of Services (652)	8,461	18
Maintenance of Meters (653)	7,569	19
Maintenance of Hydrants (654)	3,059	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	30,483	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,297	22
Accounting and Collecting Labor (902)	9,889	23
Supplies and Expenses (903)	3,793	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	15,979	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,263	27
Office Supplies and Expenses (921)	2,740	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	12,222	30
Property Insurance (924)	2,730	31
Injuries and Damages (925)	2,209	32
Employee Pensions and Benefits (926)	17,859	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	8,049	35
Transportation Expenses (933)	5,902	36
Maintenance of General Plant (935)		37
Total Administrative and General Expenses	75,974	
Total Operation and Maintenance Expenses	156,504	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		32,873	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,005	2
Net property tax equivalent		31,868	
Social Security		4,675	3
PSC Remainder Assessment		424	4
Other (specify): Social Security charged to labor account		(4,675)	5
Total tax expense		32,292	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260332				3
County tax rate	mills		9.149429				4
Local tax rate	mills		12.653357				5
School tax rate	mills		10.529510				6
Voc. school tax rate	mills		2.005111				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.597739				10
Less: state credit	mills		2.216706				11
Net tax rate	mills		32.381033				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.653357				14
Combined School Tax Rate	mills		12.534621				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.187978				17
Total Tax Rate	mills		34.597739				18
Ratio of Local and School Tax to Total	dec.		0.728024				19
Total tax net of state credit	mills		32.381033				20
Net Local and School Tax Rate	mills		23.574163				21
Utility Plant, Jan. 1	\$	2,113,410	2,113,410				22
Materials & Supplies	\$	20,012	20,012				23
Subtotal	\$	2,133,422	2,133,422				24
Less: Plant Outside Limits	\$	317,569	317,569				25
Taxable Assets	\$	1,815,853	1,815,853				26
Assessment Ratio	dec.		0.767938				27
Assessed Value	\$	1,394,463	1,394,463				28
Net Local & School Rate	mills		23.574163				29
Tax Equiv. Computed for Current Year	\$	32,873	32,873				30
Tax Equivalent per 1994 PSC Report	\$	28,058					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	32,873					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,313		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	233,880		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)			10
Other Water Source Plant (317)			11
Total Source of Supply Plant	236,193	0	
PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	71,738		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)			15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	151,143		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	2,333		20
Total Pumping Plant	225,214	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)			21
Structures and Improvements (331)			22
Water Treatment Equipment (332)	8,118		23
Total Water Treatment Plant	8,118	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,396		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			2,313	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			233,880	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	236,193	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,738	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			151,143	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,333	20
Total Pumping Plant	0	0	225,214	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			8,118	23
Total Water Treatment Plant	0	0	8,118	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			4,396	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	262,913		26
Transmission and Distribution Mains (343)	935,148	113,187	27
Fire Mains (344)	2,647		28
Services (345)	133,410	27,708	29
Meters (346)	110,976	8,663	30
Hydrants (348)	142,579	20,517	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	1,592,069	170,075	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)			34
Office Furniture and Equipment (391)	10,479		35
Computer Equipment (391.1)			36
Transportation Equipment (392)	21,820		37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	11,728		39
Laboratory Equipment (395)			40
Power Operated Equipment (396)	3,034		41
Communication Equipment (397)	192		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)	4,563		44
Other Tangible Property (399)			45
Total General Plant	51,816	0	
Total utility plant in service directly assignable	2,113,410	170,075	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	2,113,410	170,075	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			262,913	26
Transmission and Distribution Mains (343)			1,048,335	27
Fire Mains (344)			2,647	28
Services (345)	350		160,768	29
Meters (346)	3,237		116,402	30
Hydrants (348)			163,096	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	3,587	0	1,758,557	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			10,479	35
Computer Equipment (391.1)			0	36
Transportation Equipment (392)	1,724		20,096	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			11,728	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			3,034	41
Communication Equipment (397)			192	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			4,563	44
Other Tangible Property (399)			0	45
Total General Plant	1,724	0	50,092	
Total utility plant in service directly assignable	5,311	0	2,278,174	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	5,311	0	2,278,174	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			11,615	11,615	1
February			10,635	10,635	2
March			11,885	11,885	3
April			11,769	11,769	4
May			12,706	12,706	5
June			14,939	14,939	6
July			13,203	13,203	7
August			13,145	13,145	8
September			11,471	11,471	9
October			11,698	11,698	10
November			11,185	11,185	11
December			11,706	11,706	12
Total for year	0	0	145,957	145,957	
Less: Measured or estimated water used in main flushing and water treatment during year				25,854	13
Less: Other utility use				3	14
Other utility use explanation: Trickle credits					15
Water pumped into distribution system				120,100	16
Less: Water sold				90,548	17
Losses and unaccounted for				29,552	18
Percent unaccounted for to the nearest whole percent (%)				25%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				740,000	21
Date of maximum: 6/12/1997					22
Cause of maximum: Bateriological Flushing					23
Minimum gallons pumped by all methods in any one day during reporting year				242,000	24
Date of minimum: 1/11/1997					25
Total KWH used for pumping for the year				233	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes		
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)

NONE

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3	#5		1
Location	417 PARK WEST AVENUE	1401 FIRST STREET		2
Purpose	S	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1967	1996		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,100	650		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR		10
Year Installed	1975	1996		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	50		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4 5
Year constructed	1917	1985	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	220	220	9 10
Total capacity in gallons	150,000	150,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5000	2.5000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	0.750	522				522
M	D	2.000	4,230				4,230
A	D	4.000	1,400				1,400
M	D	4.000	14,701				14,701
A	D	6.000	1,400				1,400
M	D	6.000	24,393				24,393
P	D	6.000	9,248	2,226			11,474
M	D	8.000	14,543				14,543
P	D	8.000	105				105
M	D	10.000	14,295				14,295
P	D	10.000	6,325				6,325
P	D	12.000	1,347	3,378			4,725
Total Within Municipality			92,509	5,604	0	0	98,113
P	D	12.000	3,142				3,142
Total Outside of Municipality			3,142	0	0	0	3,142
Total Utility			95,651	5,604	0	0	101,255

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	994	6	3		997		1
M	1.000	48	48			96		2
M	1.250	5				5		3
M	1.500	3				3		4
M	2.000	17				17		5
M	4.000	2				2		6
M	6.000	3				3		7
M	8.000	1				1		8
Total Utility		1,073	54	3	0	1,124	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,206	96	64	(39)	1,199	169	1
1.000	26	2		1	29	2	2
1.250	4				4		3
1.500	19	1			20		4
2.000	20	1	2	1	20		5
3.000	3			(1)	2		6
4.000	4		1		3		7
Total:	1,282	100	67	(38)	1,277	171	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	966	146	4	6		77	1,199	1
1.000	3	16	2	4		4	29	2
1.250		4					4	3
1.500	1	8		5		6	20	4
2.000		7		9		4	20	5
3.000				2		0	2	6
4.000		1		1		1	3	7
Total:	970	182	6	27	0	92	1,277	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	156	11			167	2
Total Fire Hydrants	163	11	0	0	174	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	174
Number of distribution system valves end of year:	270
Number of distribution valves operated during year:	145

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

3,378 feet of 12" financed by Tax Incremental District.

1,826 feet of 6" financed by Tax Incremental District.

400 feet of 6" financed by property owners, assessed on front footage basis.

Water Services (Page W-16)

43 - 1" services financed by Tax Incremental District.

04 - 1" services financed by developer at total installation cost.

01 - 1" services financed under Schedule Cz-1.

03 - 3/4" services financed under Schedule Cz-1.

03 - 3/4" replacement services installed at no charge.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	1,506,414	1
Total Sales of Electricity	1,506,414	
Other Operating Revenues		
Forfeited Discounts (450)	4,489	2
Miscellaneous Service Revenues (451)	4,540	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	4,415	5
Interdepartmental Rents (455)	6,000	6
Other Electric Revenues (456)	251	7
Amortization of Construction Grants (457)	0	8
Total Other Operating Revenues	19,695	
Total Operating Revenues	1,526,109	
Operation and Maintenance Expenses		
Power Production Expenses (500-546)	1,159,999	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	94,041	11
Customer Accounts Expenses (901-904)	20,393	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	92,390	14
Total Operation and Maintenance Expenses	1,366,823	
Other Expenses		
Depreciation Expense (403)	56,859	15
Amortization Expense (404-407)		16
Taxes (408)	29,149	17
Total Other Expenses	86,008	
Total Operating Expenses	1,452,831	
NET OPERATING INCOME	73,278	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Forfeited Discounts	4,489	1
Total Forfeited Discounts (450)	4,489	
Miscellaneous Service Revenues (451):		
Reconnection and meter read-out charges	4,540	2
Total Miscellaneous Service Revenues (451)	4,540	
Sales of Water and Water Power (453):		
NONE		3
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
Equipment rental	4,415	4
Total Rent from Electric Property (454)	4,415	
Interdepartmental Rents (455):		
Water Department rent of shop	6,000	5
Total Interdepartmental Rents (455)	6,000	
Other Electric Revenues (456):		
Retained Sales Taxes	251	6
Total Other Electric Revenues (456)	251	
Amortization of Construction Grants (457):		
NONE		7
Total Amortization of Construction Grants (457)	0	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	0	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	1,159,999	15
Other Expenses (546)		16
Total Other Power Supply Expenses	1,159,999	
Total Power Production Expenses	1,159,999	
TRANSMISSION EXPENSES		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		19
Total Transmission Expenses	<u>0</u>	
DISTRIBUTION EXPENSES		
Operation Supervision Expenses (560)	30,698	20
Line and Station Labor (561)	1,378	21
Line and Station Supplies and Expenses (562)	7,732	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)	20	24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)		26
Maintenance of Structures and Equipment (571)	601	27
Maintenance of Lines (572)	41,990	28
Maintenance of Line Transformers (573)	335	29
Maintenance of Street Lighting and Signal Systems (574)	3,971	30
Maintenance of Meters (575)	7,306	31
Maintenance of Miscellaneous Distribution Plant (576)	10	32
Total Distribution Expenses	<u>94,041</u>	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,469	33
Accounting and Collecting Labor (902)	10,160	34
Supplies and Expenses (903)	2,707	35
Uncollectible Accounts (904)	57	36
Total Customer Accounts Expenses	<u>20,393</u>	
SALES EXPENSES		
Sales Expenses (910)		37
Total Sales Expenses	<u>0</u>	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,113	38
Office Supplies and Expenses (921)	3,390	39
Administrative Expenses Transferred -- Credit (922)		40
Outside Services Employed (923)	5,881	41
Property Insurance (924)	3,513	42
Injuries and Damages (925)	1,607	43
Employee Pensions and Benefits (926)	17,859	44
Regulatory Commission Expenses (928)	1,687	45
Miscellaneous General Expenses (930)	10,528	46
Transportation Expenses (933)	23,812	47
Maintenance of General Plant (935)		48
Total Administrative and General Expenses	92,390	
Total Operation and Maintenance Expenses	1,366,823	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,503	1
Social Security		9,044	2
Wisconsin Gross Receipts Tax		489	3
PSC Remainder Assessment		2,157	4
Other (specify):			
Social Security charged to labor account		(9,044)	5
Total tax expense		29,149	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.260332				3
County tax rate	mills		9.149429				4
Local tax rate	mills		12.653357				5
School tax rate	mills		10.529510				6
Voc. school tax rate	mills		2.005111				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
Total tax rate	mills		34.597739				10
Less: state credit	mills		2.216706				11
Net tax rate	mills		32.381033				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		12.653357				14
Combined School Tax Rate	mills		12.534621				15
Other Tax Rate - Local	mills						16
Total Local & School Tax	mills		25.187978				17
Total Tax Rate	mills		34.597739				18
Ratio of Local and School Tax to Total	dec.		0.728024				19
Total tax net of state credit	mills		32.381033				20
Net Local and School Tax Rate	mills		23.574163				21
Utility Plant, Jan. 1	\$	1,417,819	1,417,819				22
Materials & Supplies	\$	50,259	50,259				23
Subtotal	\$	1,468,078	1,468,078				24
Less: Plant Outside Limits	\$	4,098	4,098				25
Taxable Assets	\$	1,463,980	1,463,980				26
Assessment Ratio	dec.		0.767938				27
Assessed Value	\$	1,124,246	1,124,246				28
Net Local & School Rate	mills		23.574163				29
Tax Equiv. Computed for Current Year	\$	26,503	26,503				30
Tax Equivalent per 1994 PSC Report	\$	25,397					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	26,503					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)		1
Franchises and Consents (302)		2
Miscellaneous Intangible Plant (303)		3
Total Intangible Plant	<u>0</u>	<u>0</u>
 STEAM PRODUCTION PLANT		
Land and Land Rights (310)		4
Structures and Improvements (311)		5
Boiler Plant Equipment (312)		6
Engines and Engine Driven Generators (313)		7
Turbogenerator Units (314)		8
Accessory Electric Equipment (315)		9
Miscellaneous Power Plant Equipment (316)		10
Total Steam Production Plant	<u>0</u>	<u>0</u>
 HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)		11
Structures and Improvements (331)		12
Reservoirs, Dams and Waterways (332)		13
Water Wheels, Turbines and Generators (333)		14
Accessory Electric Equipment (334)		15
Miscellaneous Power Plant Equipment (335)		16
Roads, Railroads and Bridges (336)		17
Total Hydraulic Production Plant	<u>0</u>	<u>0</u>
 OTHER PRODUCTION PLANT		
Land and Land Rights (340)		18
Structures and Improvements (341)		19
Fuel Holders, Producers and Accessories (342)		20
Prime Movers (343)		21
Generators (344)		22
Accessory Electric Equipment (345)		23
Miscellaneous Power Plant Equipment (346)		24
Total Other Production Plant	<u>0</u>	<u>0</u>
 TRANSMISSION PLANT		
Land and Land Rights (350)		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)			26
Station Equipment (353)			27
Towers and Fixtures (354)			28
Poles and Fixtures (355)			29
Overhead Conductors and Devices (356)			30
Underground Conduit (357)			31
Underground Conductors and Devices (358)			32
Roads and Trails (359)			33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	750		34
Structures and Improvements (361)			35
Station Equipment (362)	173,146	497,981	36
Storage Battery Equipment (363)			37
Poles, Towers and Fixtures (364)	89,664	132,375	38
Overhead Conductors and Devices (365)	150,399	129,102	39
Underground Conduit (366)			40
Underground Conductors and Devices (367)	54,278	52,107	41
Line Transformers (368)	188,956	231,154	42
Services (369)	97,305	10,202	43
Meters (370)	87,129	10,841	44
Installations on Customers' Premises (371)			45
Leased Property on Customers' Premises (372)			46
Street Lighting and Signal Systems (373)	86,700	1,196	47
Total Distribution Plant	928,327	1,064,958	
GENERAL PLANT			
Land and Land Rights (389)	3,870		48
Structures and Improvements (390)	229,033		49
Office Furniture and Equipment (391)	38,789		50
Computer Equipment (391.1)	31,713	1,562	51
Transportation Equipment (392)	122,662		52
Stores Equipment (393)			53
Tools, Shop and Garage Equipment (394)	12,809	5,076	54
Laboratory Equipment (395)	10,308		55
Power Operated Equipment (396)	18,058		56
Communication Equipment (397)	1,733		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION PLANT			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
Total Transmission Plant	0	0	0
DISTRIBUTION PLANT			
Land and Land Rights (360)			750 34
Structures and Improvements (361)			0 35
Station Equipment (362)			671,127 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	24,750		197,289 38
Overhead Conductors and Devices (365)	15		279,486 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)	890		105,495 41
Line Transformers (368)	6,288		413,822 42
Services (369)	214		107,293 43
Meters (370)	4,680		93,290 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	437		87,459 47
Total Distribution Plant	37,274	0	1,956,011
GENERAL PLANT			
Land and Land Rights (389)			3,870 48
Structures and Improvements (390)			229,033 49
Office Furniture and Equipment (391)			38,789 50
Computer Equipment (391.1)	3,425		29,850 51
Transportation Equipment (392)	5,171		117,491 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			17,885 54
Laboratory Equipment (395)			10,308 55
Power Operated Equipment (396)			18,058 56
Communication Equipment (397)			1,733 57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	7,017		58
Other Tangible Property (399)			59
Total General Plant	475,992	6,638	
Total utility plant in service directly assignable	1,404,319	1,071,596	
<u>Common Utility Plant Allocated to Electric Department</u>			60
 Total utility plant in service	 1,404,319	 1,071,596	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			7,017 58
Other Tangible Property (399)			0 59
Total General Plant	8,596	0	474,034
Total utility plant in service directly assignable	45,870	0	2,430,045
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	45,870	0	2,430,045

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.04	17.40	1
7.2/12.5 kV (12kV)	0.93	0.93	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.10	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	16	12
Total	16	13
Total customers on rural lines at end of year	16	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,443	Friday	01/17/1997	10:15	2,990
February	02	5,235	Saturday	02/01/1997	11:00	2,592
March	03	4,794	Thursday	03/13/1997	11:15	2,480
April	04	4,704	Monday	04/07/1997	10:45	2,471
May	05	4,330	Monday	05/19/1997	11:00	2,255
June	06	5,674	Monday	06/23/1997	16:15	2,399
July	07	5,747	Monday	07/14/1997	15:30	2,826
August	08	5,568	Friday	08/01/1997	11:15	2,520
September	09	5,133	Monday	09/01/1997	15:00	2,421
October	10	4,627	Friday	10/03/1997	14:30	2,241
November	11	4,666	Monday	11/17/1997	09:15	2,546
December	12	4,851	Monday	12/22/1997	11:30	3,010
Total		60,772				30,751

System Name

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Northern States Power

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		30,741	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		30,741	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		28,968	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		28,968	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		1,773	27
Total Energy Losses		1,773	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		5.7675%	29
Total Disposition of Energy		30,741	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
Regular	Rg-1	1,241	9,220	1
Total Sales for Residential Sales		1,241	9,220	
Commercial & Industrial				
Regular	Cg-1	308	9,107	2
Large Power	Cp-1	6	3,404	3
Industrial Power	Cp-2	5	6,891	4
Security Lighting	YI-1		45	5
Total Sales for Commercial & Industrial		319	19,447	
Public Street & Highway Lighting				
Street Lighting	Ms-1	1	301	6
Total Sales for Public Street & Highway Lighting		1	301	
Sales for Resale				
NONE				7
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		1,561	28,968	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		507,772	(759)	507,013	1
0	0	507,772	(759)	507,013	
		571,247	671	571,918	2
		158,783	(573)	158,210	3
		239,762	1,232	240,994	4
		3,582		3,582	5
0	0	973,374	1,330	974,704	
		24,754	(57)	24,697	6
0	0	24,754	(57)	24,697	
				0	7
0	0	0	0	0	
0	0	1,505,900	514	1,506,414	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor		Northern State Power				1
Point of Delivery		Spooner Substation				2
Type of Power Purchased (firm, dump, etc.)		firm				3
Voltage at Which Delivered		24				4
Point of Metering		Spooner Substation				5
Total of 12 Monthly Maximum Demands -- kW		68,964				6
Average load factor		61.0622%				7
Total Cost of Purchased Power		1,159,999				8
Average cost per kWh		0.0377				9
On-Peak Hours (if applicable)		9:00am-9:00pm				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	1,150	1,838			12
	February	1,092	1,499			13
	March	1,052	1,428			14
	April	970	1,501			15
	May	952	1,302			16
	June	1,071	1,327			17
	July	1,164	1,660			18
	August	1,100	1,419			19
	September	1,035	1,385			20
	October	979	1,262			21
	November	1,032	1,513			22
	December	1,172	1,838			23
	Total kWh (000)	12,769	17,972			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
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NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							<u><u>0</u></u>

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
NONE						1
Total						<u><u>0</u></u>

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Beaver Bro	Spooner				1
Voltage--High Side	69,000	25,000				2
Voltage--Low Side	12	4				3
Num. Main Transformers in Operation	1	1				4
Capacity of Transformers in kVA	14	8				5
Number of Spare Transformers on Hand	1	1				6
15-Minute Maximum Demand in kW	2	2				7
Dt and Hr of Such Maximum Demand		07/14/1997				8
		15:00				9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,622	453	15,925	1
Acquired during year	131	143	7,033	2
Total	1,753	596	22,958	3
Retired during year	92			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	1,661	596	22,958	6
Number end of year accounted for as follows:				7
In customers' use	1,599	399	14,704	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	62	197	8,254	12
Total end of year	1,661	596	22,958	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	203	158,340	1
Sodium Vapor	100	46	21,528	2
Sodium Vapor	150	11	7,656	3
Total		260	187,524	
Ornamental				
Fluorescent	400	19	34,200	4
Mercury Vapor	175	39	30,420	5
Mercury Vapor	250	7	6,720	6
Mercury Vapor	400	2	3,600	7
Sodium Vapor	100	8	3,744	8
Total		75	78,684	
Other				
NONE				9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

A/C #362 Station Equipment-Upgrade project, see below.

A/C #364 Poles, Towers, and Fixtures-Upgrade project, see below.

A/C #365 Overhead Conductors and Devices-Upgrade project, see below.

A/C #367 Underground Conductors and Devices-Upgrade project, see below.

A/C #368 Line Transformers-Upgrade project, see below.

A/C #369 Services-Upgrade project, see below.

A/C #370 Meters-1997 additions and removals from the accounts #362-#370 are the result of Phase 1 of the utility's upgrade project in rebuilding the utility's distribution system.

Monthly Peak Demand and Energy Usage (Page E-10)

Actual Day of Peak Demand for Billing Cycle:

February: 1/29/97

August: 7/29/97

September: 8/27/97

Customers are not billed by calendar months, but by actual reading date.

Electric Distribution Meters & Line Transformers (Page E-22)

Account #368 Transformers: The \$6,288 of reported removals for 1997 is for enclosures for pad mounted transformers. The transformers themselves were taken from service in 1997 and held until 1998 when they were sold.
